Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) An etching apparatus using a neutral beam comprising: an ion source for extracting and accelerating an ion beam having a predetermined polarity;

a grid having a plurality of grid holes through which the ion beam passes; a reflector having a plurality of reflector passages, the reflector passages communicating with the grid holes such that the ion beam passed passing through the grid holes is reflected by surfaces of the reflector passages and neutralizing the ion beam is neutralized into a neutral beam; and

a stage for placing a substrate to be etched in a path of the neutral beam.

- 2. (Previously Presented) The etching apparatus of claim 1, further comprising a retarding grid disposed between the reflector and the stage.
- 3. (Currently Amended) The etching apparatus of claim 1, wherein the each reflector passage has a circular section.
- 4. (Previously Presented) The etching apparatus of claim 1, wherein the grid has a cylindrical shape and the reflector has a cylindrical shape.
- 5. (Previously Presented) The etching apparatus of claim 1, wherein the reflector passages are slanted with respect to an advancing direction of the ion beam so that the ion beam passing through the grid holes and advancing straight is reflected by the surfaces of the reflector passages.
- 6. (Previously Presented) The etching apparatus of claim 5, wherein the reflector passages are non-parallel with a central axis of the reflector.
- 7. (Currently Amended) The etching apparatus of claim 5, wherein the reflector holes passages are parallel with a central axis of the reflector and the reflector is slantingly connected to the grid.

- 8. (Original) The etching apparatus of claim 1, wherein the ion source is an inductively coupled plasma (ICP) source.
- 9. (Currently Amended) The etching apparatus of claim 1, wherein the reflector is formed of one of a semiconductor substrate, a silicon dioxide <u>substrate</u>, and a metal substrate.
- 10. (Previously Presented) The etching apparatus of claim 5, wherein an angle between a central axis of the reflector passages and the advancing direction of the ion beam is from 5° to 15°.
- 11. (Currently Amended) The etching apparatus of claim 3, wherein the circular section of the each reflector passage has a diameter which is equal to or greater than that of the its respective grid hole.

Amendments to the Drawings:

The drawing sheet attached in connection with the above-identified application containing Figures 1 and 2 is being presented as a new formal drawing sheet or sheets to be substituted for the previously submitted drawing sheet or sheets. The drawing Figure 1 has been amended. Appended to this amendment is an annotated copy of the previous drawing sheet which has been marked to show changes presented in the replacement sheet of the drawing.

The specific changes which have been made to Figure 1 is to include the retarding grid 50.